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? 01-10-01 2:12 PM ?

AVIATION FUEL TAX

2001 GENERAL SESSION

STATE OF UTAH

Sponsor: John L. Valentine

This act modifies the Revenue and Taxation Code by authorizing a tax refund or credit for a federally certificated air carrier who annually purchases more than 100,000,000 gallons of aviation fuel. This act takes effect on July 1, 2001.

This act affects sections of Utah Code Annotated 1953 as follows:

ENACTS:

59-13-404, Utah Code Annotated 1953

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-13-404** is enacted to read:

59-13-404. Refunds of aviation fuel tax -- Filing claims -- Commission approval -- Rulemaking -- Appeals -- Penalties.

(1) A federally certificated air carrier is entitled to a refund or credit of the aviation fuel tax paid on gallons of aviation fuel purchased annually for its use in excess of 100,000,000 gallons, subject to the conditions and limitations provided under this section.

(2) (a) A federally certificated air carrier shall file a claim for a refund or credit with the commission within 90 days of the end of the tax year for which a claim is made.

(b) A federally certificated air carrier filing a claim for a refund or credit shall furnish any or all of the information outlined in this section upon request of the commission.

(3) (a) The claim shall include an application containing:

(i) the name of the federally certificated air carrier claimant;

(ii) the number of gallons actually purchased; and

(iii) any other information required by the commission to support the claim.

(b) This original claim and all information contained in it, constitutes a permanent file with the commission in the name of the federally certificated air carrier claimant.

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28 (4) Upon commission approval of the claim for a refund, the commission shall pay the
29 amount found due to the federally certificated air carrier claimant. The total amount of claims for
30 refunds shall be paid from the Transportation Fund.

31 (5) (a) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act,
32 the commission may promulgate rules to enforce this part, and may refuse to accept
33 unsubstantiated evidence for the claim.

34 (b) If the commission is not satisfied with the evidence submitted in connection with the
35 claim, it may reject the claim or require additional evidence.

36 (6) A federally certificated air carrier aggrieved by the decision of the commission with
37 respect to a refund or credit may file a request for agency action, requesting a hearing before the
38 commission.

39 (7) A federally certificated air carrier who makes any false claim, report, or statement,
40 with intent to defraud or secure a refund or credit to which the claimant is not entitled, is subject
41 to the criminal penalties provided under Section 59-1-401, and the commission shall initiate the
42 filing of a complaint for alleged violations of this part. In addition to these penalties, the federally
43 certificated air carrier may not receive any refund or credit as a claimant for a period of five years.

44 Section 2. **Effective date.**

45 This act takes effect on July 1, 2001.

Legislative Review Note
as of 12-27-00 9:59 AM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel